

SN. 10/828,911

ATTORNEY DOCKET NO. KASA:019A

IN THE SPECIFICATION

Replace paragraph 96 with the following replacement paragraph:

—[0096] The single edged tool 58 has a cutting part 58a that is arranged as follows so that the single edged tool 58 is suitable for cutting a working piece made of a resin material, e.g., a foamed urethane pad. Namely, the cutting part 58a of the single edged tool 58 has a tooth width: W1 within a range of 0.005-1.0mm, a side clearance angle: $\theta 1$ within a range of 0-[[2]]3 degrees, as shown in Fig. 16A. Further, the cutting tooth of the single edged tool 58 has a wedge angle: $\theta 2$ within a range of [[30]]15-35 degrees, a rake angle: $\theta 3$ within a range of 10-20, and a front clearance angle $\theta 4$ within a range of 45-[[55]]65 degrees, as shown in Fig. 16B. These angles of respective parts of the cutting part 58a of the single edged part 58a are determined taking into account a problem of interface between the cutting part 58a and walls of the foamed grooves and a required strength of the cutting part 58a. Preferably, the single edged part 58a is made of a rigid material, such as hard metal, high speed steel, carbon steel, ceramics, cermet, and diamonds.--